

**Abstract**

After forming a stopper film on a semiconductor substrate having a copper wiring layer formed therein, an interlayer  
5 insulating film made of a low dielectric constant material is formed on the stopper film. Then, after forming a capping film on the interlayer insulating film, a resist film having a predetermined pattern is formed on the capping film. The capping  
10 film and the interlayer insulating film are etched using the resist film as a mask to form an opening reaching the stopper film. After that, a stopper film exposed at the opening is etched with the resist film left in place to form a via hole. Then, the resist film is removed through ashing.